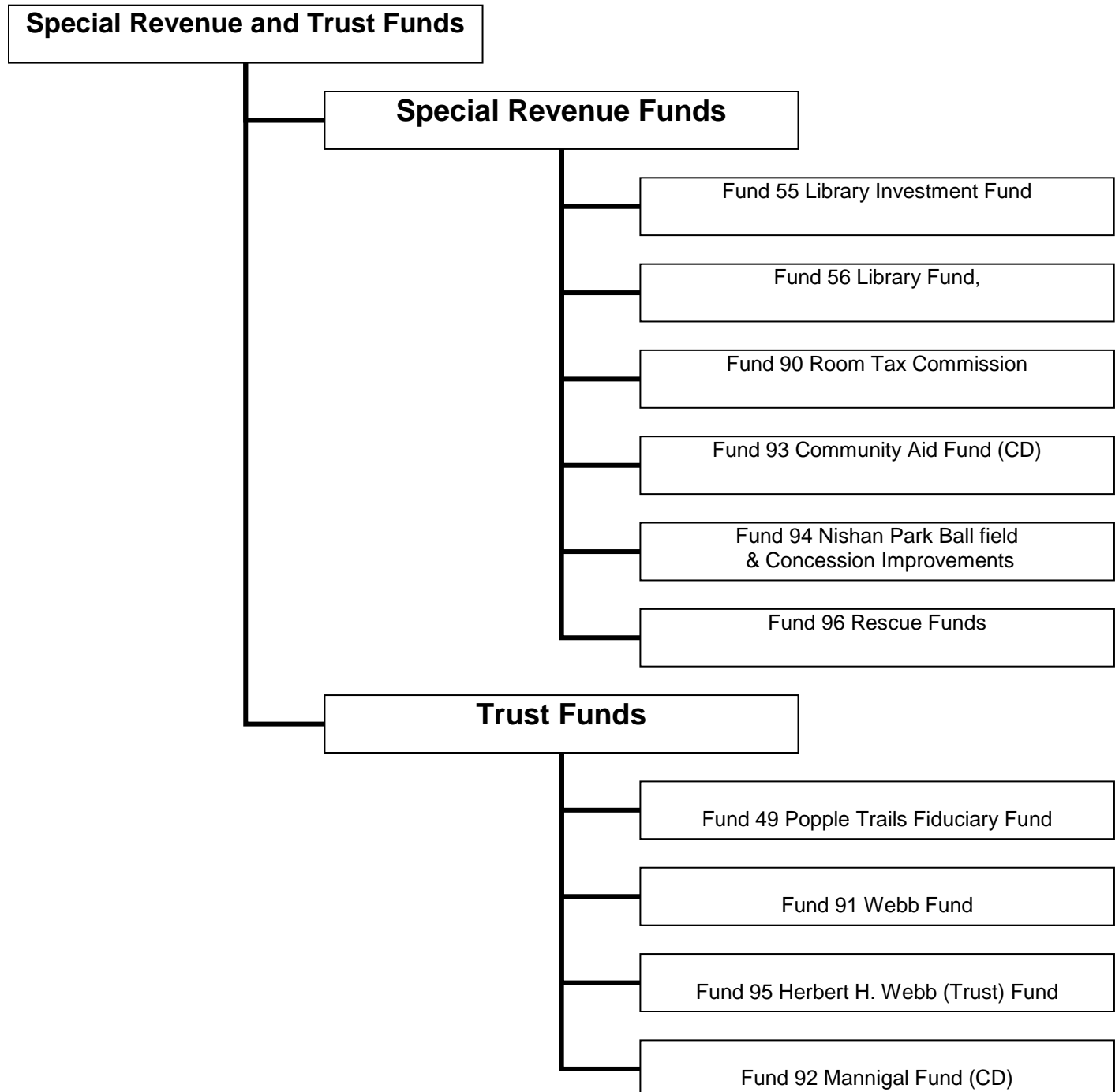


SPECIAL REVENUE AND TRUST FUNDS

Special Revenue Funds are account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

Trust Funds are used to account for a specific revenue source, not City funds that have been usually donated or provided thru special trust indentures in which the principal amount is not used or the interest for programs.



SPECIAL REVENUE AND TRUST FUNDS

DEPARTMENTS Library Investment Fund Library Fund (Operating)

Library Services operates the Central facility in downtown. The Library system is part of the Sauk County Library System, with access to information, materials, programming, and technology, which is pertinent to family members of all ages.

Wages & Fringes	275,435.93	508,368.66	305,339.23	478,556.98	499,172.24
Operating	1,500.00	525.00	-	500.00	4,500.00
Capital / Trust	-	-	-	-	-
Total	276,935.93	508,893.66	305,339.23	479,056.98	503,672.24

SPECIAL REVENUE AND TRUST FUNDS	2015	2016	2016	2016	2017	
Library Investment Fund						
Ver 2.20	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
Fund Balance Applied	-	342,336.00	342,336.00	342,336.00	343,336.00	0.29%

Revenues

55-446120	Donations	500.00	500.00	-	500.00	500.00	
55-481600	Interest	1,000.00	1,000.00	-	1,000.00	1,000.00	
	TOTAL REVENUES	1,500.00	1,500.00	-	1,500.00	1,500.00	0.00%

Expenses

55-551500-03	Expenses	500.00	500.00	-	500.00	500.00	
55-595010-03	Transfers Out - General Fund	1,000.00	-	-	-	1,000.00	
	TOTAL EXPENSES	1,500.00	500.00	-	500.00	1,500.00	200.00%

Revenues Over Expenses (Loss)	-	343,336.00	342,336.00	343,336.00	343,336.00	0.00%
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Fund 56 Library Fund	2015	2016	2016	2016	2017	
Library Fund (Operating)						
Ver 2.20	EOY	Budget	ADJ EOM Aug	EOY	Budget	% + /(-)
Fund Balance Applied	-	74,838.00	74,838.00	74,838.00	100,441.02	34.21%

Revenues

56-411100	General Property Taxes	387,028.00	392,833.00	392,833.00	392,833.00	400,689.66	1.82%
56-429200	Sauk County Funds	236,321.00	231,759.00	231,759.00	231,759.00	235,614.00	
56-429300	Cross Border Funds	15,852.98	21,358.00	21,358.00	21,358.00	19,834.00	
56-441700	Library Copies	4,343.80	5,000.00	2,355.66	5,000.00	5,000.00	
56-446110	Library Revenues	12,200.88	16,000.00	6,937.55	16,000.00	16,000.00	
56-446130	Library Rentals	300.00	250.00	40.00	210.00	200.00	
56-480000	Misc Revenue	13,903.20	6,000.00	16,112.74	15,000.00	6,000.00	
56-485000	Transfers In	-	-	-	-	-	
	TOTAL REVENUES	669,949.86	673,200.00	671,395.95	682,160.00	683,337.66	1.40%

Expenses

56-550000-03	Library Rentals	-	25.00	-	-	-	
56-515700-03	Auditing	-	-	-	-	-	
56-551300-01	Library Wages	208,817.87	385,628.00	228,355.43	353,556.98	379,150.03	
56-551300-02	Library Fringes	66,618.06	122,740.66	76,983.80	125,000.00	120,022.21	
56-551300-03	Library Operating	114,567.87	164,806.34	120,557.65	178,000.00	178,218.28	

56-551300-04	Library Outlay	-	-	-	-	-	
56-595010-03	Transfer Out - General Fund	-	-	-	-	3,000.00	
	TOTAL EXPENSES	652,528.85	673,200.00	425,896.88	656,556.98	680,390.52	1.07%
Revenues Over Expenses (Loss)		17,421.01	74,838.00	320,337.07	100,441.02	102,698.50	37.23%

SPECIAL REVENUE AND TRUST FUNDS

DEPARTMENTS	Room Tax Fund	Community Aid Fund	Nishan Park Ballfields and Concessions				
	Rescue Fund	Popple Trail Funds	Webb Fund	Herbert H Webb Trust			
	Mannigal Fund						
Special Revenue Fund are accounts established by the City of Reedsburg to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose. Separate from the Special Revenue funds are those held in Trust by the City. The principal amount being held cannot be spent, the interest developed by the fund is transferred to the Operating Fund and can be used under trust policies.							
Wages & Fringes	-	-	-	-	-	-	
Operating	146,971.33	254,000.00	44,219.48	178,309.97	271,384.97		
Capital / Trust	-	-	-	-			
Total	146,971.33	254,000.00	44,219.48	178,309.97			

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016
Ver 2.20	Room Tax Fund	EOY	Budget	ADJ =EOM Aug	EOY
	Fund Balance Applied	-	31,485.00	31,485.00	31,418.94
Revenues					
90-425500	Quarterly Room Tax	89,556.91	87,500.00	33,373.46	87,500.00
	TOTAL REVENUES	89,556.91	87,500.00	33,373.46	87,500.00
Expenses					
90-552100-03	Inn Keeper Admin Cost	2,238.92	2,187.50	834.04	2,187.50
90-553100-03	City Admin Cost	2,238.92	2,187.50	834.04	2,187.50
90-554100-03	Parks & Rec	4,477.85	4,375.00	1,668.10	4,375.00
90-556100-03	Chamber of Commerce	53,734.15	52,500.00	23,353.34	52,500.00
90-564200-03	Special Event Grant	26,807.00	26,250.00	6,750.00	26,250.00
90-595010-03	Transfer Out - General Fund	-	-	-	-
	TOTAL EXPENSES	89,496.84	87,500.00	33,439.52	87,500.00
Revenues Over Expenses (Loss)					
		60.07	31,485.00	31,418.94	31,418.94

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016
Ver 2.20	Community Aid Fund	EOY	Budget	ADJ =EOM Aug	EOY
	Fund Balance Applied	-	35,029.99	35,029.99	35,029.99
Revenues					
93-481100	Interest Income	59.49	-	59.66	60.00
	TOTAL REVENUES	59.49	-	59.66	60.00
Expenses					
93-515700-03	Auditing	-	-	-	-
93-595010-03	Community Aid	-	-	-	-
93-595012-03	Food Pantry	59.49	-	29.99	60.00

93-595010-03	Transfer Out - General Fund	-	-	-	-
	TOTAL EXPENSES	59.49	-	29.99	60.00

Revenues Over Expenses (Loss)	-	35,029.99	35,059.66	35,029.99
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SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016
Ver 2.20	Nishan Park Ballfields and Concessions	EOY	Budget	ADJ =EOM Aug	EOY
	Fund Balance Applied	-	9,763.28	9,763.00	9,982.27
Revenues					
94-446410	Concession Stand Revenue	3,740.70	1,500.00	969.24	1,500.00
94-471100	Income from Indiv & Organizations				
94-471100	Transfers In	-	-	-	-
	TOTAL REVENUES	3,740.70	1,500.00	969.24	1,500.00
Expenses					
94-515700-03	Auditing	-	-	-	-
94-554100-03	Concession Supplies	-	500.00	749.97	749.97
94-554800-03	Concession Stand Project	-	-	-	-
94-595010-03	Transfer Out - General Fund	-	-	-	-
	TOTAL EXPENSES	-	500.00	749.97	749.97
Revenues Over Expenses (Loss)		3,740.70	10,763.28	9,982.27	10,732.30

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016
Ver 2.20	Rescue Fund	EOY	Budget	ADJ =EOM Aug	EOY
	Fund Balance Applied	-	236,363.00	236,363.00	236,363.00
Revenues					
96-471100	Donations	-	50,000.00	-	50,000.00
	TOTAL REVENUES	-	50,000.00	-	50,000.00
Expenses					
96-523100-03	Fire Expenses	-	50,000.00	-	50,000.00
	TOTAL EXPENSES	-	50,000.00	-	50,000.00
Revenues Over Expenses (Loss)		-	236,363.00	236,363.00	236,363.00

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Popple Trail Funds	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	6,000.00	6,000.00	6,000.00	7,000.00	16.67%
Revenues							
49-411100	General Property Taxes	-	-	-	-	-	
49-481400	Donations	6,000.00	1,000.00	-	1,000.00	1,000.00	
	TOTAL REVENUES	6,000.00	1,000.00	-	1,000.00	1,000.00	0.00%
Expenses							

49-521100-03	Trail Expenses	-	1,000.00	-	-	1,000.00	
	TOTAL EXPENSES	-	1,000.00	-	-	1,000.00	0.00%
		\$ 1,000.00					
Revenues Over Expenses (Loss)		6,000.00	6,000.00	6,000.00	7,000.00	7,000.00	16.67%

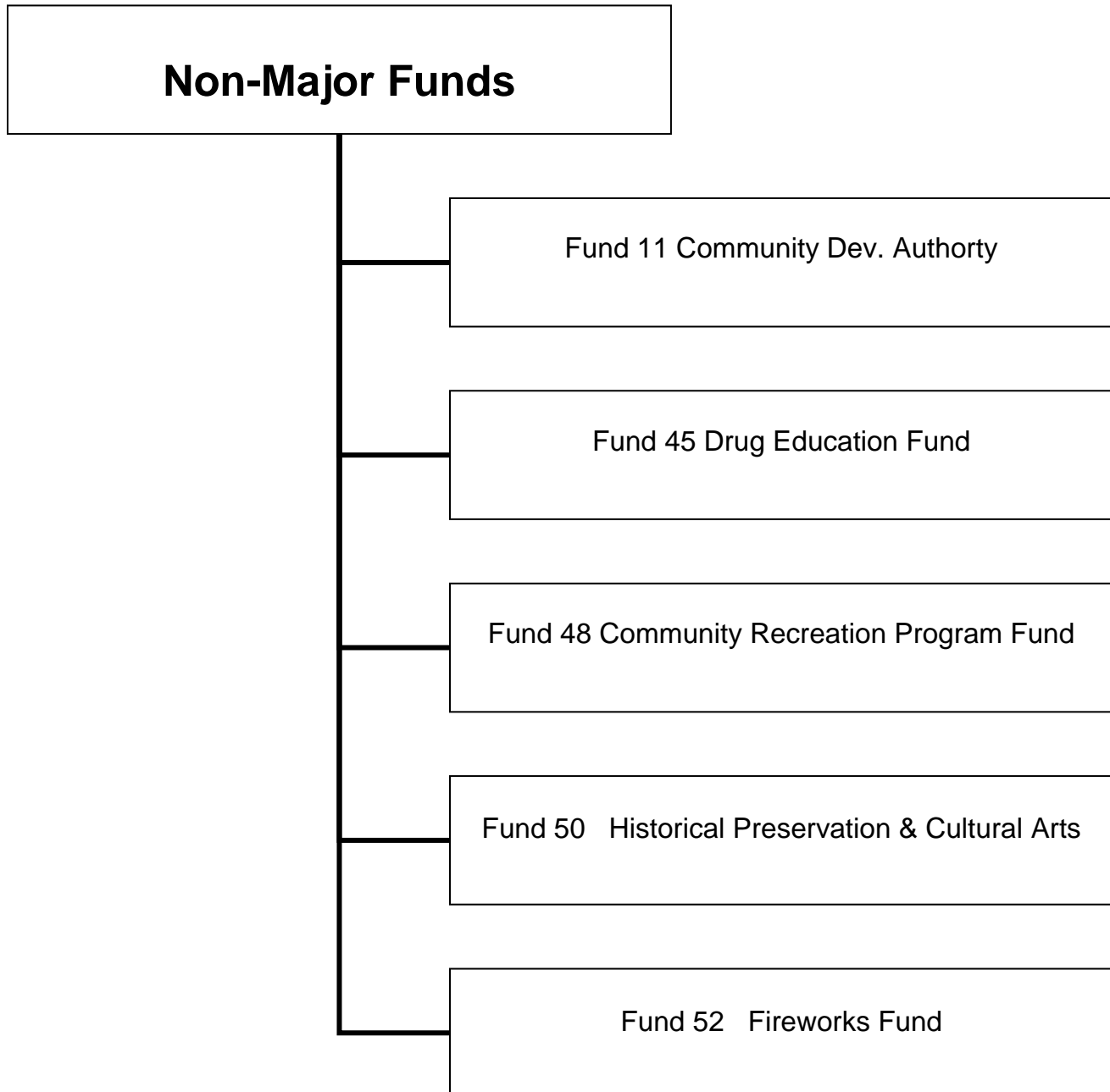
SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Webb Fund	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	54,498.00	54,498.00	65,895.66	73,530.24	34.92%
Revenues							
91-481100	Webb Interest Income	39,298.90	40,000.00	21,397.66	47,634.58	47,634.58	
	TOTAL REVENUES	39,298.90	40,000.00	21,397.66	47,634.58	47,634.58	19.09%
Expenses							
91-515700-03	Auditing	-	-	-	-	-	
91-595000-03	Transfers Out - Operating	-	-	-	-	-	
91-596000-03	Donations made to Projects	57,415.00	40,000.00	10,000.00	40,000.00	57,000.00	
91-595010-03	Transfer Out - General Fund	-	-	-	-	-	
	TOTAL EXPENSES	57,415.00	40,000.00	10,000.00	40,000.00	57,000.00	42.50%
Revenues Over Expenses (Loss)		(18,116.10)	54,498.00	65,895.66	73,530.24	64,164.82	17.74%

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Herbert H Webb Trust	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied (Trust Account)	-	2,551,150.24	2,551,150.24	2,551,150.24	2,551,150.24	0.00%
Revenues							
95-481100	Investment Income	-	150,000.00	-	-	150,000.00	
	TOTAL REVENUES	-	150,000.00	-	-	150,000.00	0.00%
Expenses							
95-513500-03	Investment Fees	-	30,000.00	-	-	30,000.00	
95-552000-03	Distributed to City	-	45,000.00	-	-	45,000.00	
95-595010-03	Transfer Out - General Fund	-	-	-	-	-	
	TOTAL EXPENSES	-	75,000.00	-	-	75,000.00	0.00%
Revenues Over Expenses (Loss)		-	2,626,150.24	2,551,150.24	2,551,150.24	2,626,150.24	0.00%

SPECIAL REVENUE AND TRUST FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Mannigal Fund	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	22,391.00	22,391.00	22,391.00	22,466.00	0.33%
Revenues							
92-481100	Mannigal Interest Income	75.00	75.00	-	75.00	75.00	
	TOTAL REVENUES	75.00	75.00	-	75.00	75.00	0.00%
Expenses							
92-515700-03	Auditing	-	-	-	-	-	
92-554100-03	Ballfield Equipment	-	-	-	-	-	
92-595000-03	Transfers Out	-	-	-	-	-	
92-595010-03	Transfer Out - General Fund	-	-	-	-	75.00	
	TOTAL EXPENSES	-	-	-	-	75.00	0.00%
Revenues Over Expenses (Loss)		75.00	75.00	22,391.00	22,466.00	22,466.00	29954.67%

NON MAJOR FUNDS

Non-Major Funds are used to account for a specific revenue source that have been legally restricted to expenditures for specific purposes, or have been segregated by financial policy to be maintained separately.



NON MAJOR FUNDS

DEPARTMENTS	Community Dev. Authority	
	Drug Education Funds	Community Recreation Programs
	Historical Preservation and Cultural Arts	Fire Works Fund

Non Major Funds are special accounts for supporting program in the community

Wages & Fringes	-	-	-	-	-
Operating	47,482.09	23,500.00	16,532.21	17,372.48	29,472.48
Capital / Trust	-	-	-	-	-
Total	47,482.09	23,500.00	16,532.21	17,372.48	29,472.48

NON MAJOR FUNDS		2015 EST	2016	2016	2016	2017	
Ver 2.20	Community Dev. Authority	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% +/-(-)
	Fund Balance Applied	150,724.00	150,724.00	150,724.00	150,724.00	150,724.00	0.00%
	Revenues						
11-411100	General Property Taxes	-	-	-	-	-	
11-489100	Lease Payment Received	21,383.27	-	-	-	-	
11-489300	WI Design Team	-	-	-	-	-	
	TOTAL REVENUES	21,383.27	-	-	-	-	0.00%
	Expenses						
11-564900-03	Community Development Exp.	-	-	-	-	-	
11-582000-03	Interest Expense	21,383.27	-	-	-	-	
11-582300-03	WI Design Team	-	-	-	-	-	
	TOTAL EXPENSES	21,383.27	-	-	-	-	0.00%
Revenues Over Expenses (Loss)		150,724.00	150,724.00	150,724.00	150,724.00	150,724.00	0.00%

NON MAJOR FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Drug Education Funds	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	4,045.00	4,045.00	8,443.02	2,400.00	-40.67%
	Revenues						
45-442100	DARE Contributions	2,757.30	1,000.00	5,450.00	6,000.00	1,000.00	
45-442150	Drug Canine Contibutions	2,103.53	1,000.00	209.75	1,000.00	1,000.00	
	TOTAL REVENUES	4,860.83	2,000.00	5,659.75	7,000.00	2,000.00	0.00%
	Expenses						
45-521400-03	K-9 Expenses	1,274.07	1,000.00	454.62	1,000.00	1,000.00	
45-521500-03	DARE Program Expenses	1,685.86	1,000.00	807.11	1,400.00	1,000.00	
	TOTAL EXPENSES	2,959.93	2,000.00	1,261.73	2,400.00	2,000.00	0.00%
Revenues Over Expenses (Loss)		1,900.90	4,045.00	8,443.02	13,043.02	2,400.00	-40.67%

NON MAJOR FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Community Recreation Pgm	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	897.00	4,045.00	14,527.00	17,527.00	1853.96%
	Revenues						
48-433200	Dog Park Donations	-	-	-	-	-	
48-446410	Triathlon Revenues	6,241.50	5,000.00	7,780.00	-	5,000.00	
48-446500	Disconsin Disc Golf Revenue	-	-	3,000.00	3,000.00	-	
		-	-	-	-	-	

	TOTAL REVENUES	6,241.50	5,000.00	10,780.00	3,000.00	5,000.00	0.00%
	Expenses						
48-514320-03	Dog Park Expenses	-	-	-	-	-	
48-554100-03	Triathlon Expenses	4,844.50	5,000.00	298.00	-	5,000.00	
48-554500-03	Disconsin Disc Golf Expenses	-	-	-	-	2,500.00	
		-	-	-	-	-	
	TOTAL EXPENSES	4,844.50	5,000.00	298.00	-	7,500.00	50.00%
	Revenues Over Expenses (Loss)	1,397.00	897.00	14,527.00	3,000.00	15,027.00	1575.25%

NON MAJOR FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Historical Preservation and Cultural Arts	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	-	-	-	1,024.00	100.00%
	Revenues						
50-411100	General Property Taxes	-	-	-	-	-	
50-471100	Donations	540.00	1,000.00	-	800.00	1,000.00	
50-471200	Donations - Historic Bus Tour	-	-	224.00	224.00	500.00	
50-485010	Transfer IN - General Fund	-	-	-	-	-	
50-485075	Transfer IN 1% Funds From CIP	-	-	-	-	6,783.00	
50-485010	TOTAL REVENUES	540.00	1,000.00	224.00	1,024.00	8,283.00	728.30%
	Expenses						
50-553400-03	Expenses	1,754.02	-	-	-	5,000.00	
	TOTAL EXPENSES	1,754.02	-	-	-	5,000.00	100.00%
	Revenues Over Expenses (Loss)	(1,214.02)	1,000.00	224.00	1,024.00	4,307.00	330.70%

NON MAJOR FUNDS		2015	2016	2016	2016	2017	
Ver 2.20	Fire Works Fund	EOY	Budget	ADJ =EOM Aug	EOY	Budget	% + /(-)
	Fund Balance Applied	-	12,604.00	12,604.00	12,604.00	18,598.31	47.56%
	Revenues						
52-411100	General Property Taxes	9,000.00	9,500.00	9,500.00	9,500.00	9,500.00	0.00%
52-446410	Fireworks Revenue	470.00	3,000.00	-	-	-	
52-471100	Fireworks Donations	10,254.67	4,000.00	11,466.79	11,466.79	11,466.79	
	TOTAL REVENUES	19,724.67	16,500.00	20,966.79	20,966.79	20,966.79	27.07%
	Expenses						
52-553400-03	Fireworks Expenses	16,540.37	16,500.00	14,972.48	14,972.48	14,972.48	
	TOTAL EXPENSES	16,540.37	16,500.00	14,972.48	14,972.48	14,972.48	-9.26%
	Revenues Over Expenses (Loss)	3,184.30	12,604.00	18,598.31	18,598.31	24,592.62	95.12%